

**AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Phillip and Franciszka Ross
DOCKET NO.: 05-00568.001-R-1
PARCEL NO.: 12-20-213-006

The parties of record before the Property Tax Appeal Board are Phillip and Franciszka Ross, the appellants, and the Lake County Board of Review.

The subject property is described by the appellants as a "hillside" ranch of brick exterior construction built in 1953 that contains 1,419 square feet of living area on the first level with 1,328 square feet of living area in the finished below grade level. Features of the home include two fireplaces and a two-car garage.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located in close proximity to the subject. The comparables consist of frame, brick or frame and brick ranch dwellings. Information provided depicts two of the comparables were built in 1954 and 1962 respectively. The ages were not provided for the other two comparables, however, the appellants testified they were built in the 1960's. The homes range in size from 1,329 to 2,109 square feet of living area on the main level with 588 to 1,329 square feet of living area on the below grade level. The comparables have features that include at least one fireplace and one-car or two-car garages. One comparable is depicted as having air-conditioning with no information provided on two of the comparables. These properties are described as having improvement assessments ranging from \$63,963 to \$73,792 or from \$37.33 to \$54.57 per square foot of living area. The subject is described as having an improvement assessment of \$87,301 or \$61.52 per square foot of living area. In addition, the appellants submitted a letter from a realtor describing the subject as a "hillside" ranch. Based on this evidence, the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	49,682
IMPR.:	\$	87,301
TOTAL:	\$	136,983

Subject only to the State multiplier as applicable.

PTAB/eeb/Mar.08/2005-00568

appellants requested a reduction in the subject's improvement assessment.

During cross examination the appellant testified their information was collected from the assessor's website, which classified comparable 3 and 4 as ranches. They further testified that comparable 1 was a "hillside" ranch with a sloping back area with a walk-out basement. The appellants testified they measured their home from the inside, including utility and recreation areas. The appellants further argued that a "hillside" ranch was different from a "raised" ranch because of the window wells, walk-out area and/or basement area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$136,983 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of three comparable properties located in the subject's neighborhood. The subject is described as being a "split-level" with no basement and a total 2,793 square of living area. The comparables consist of three "tri-level" single family homes built between 1951 and 1956. The homes have brick, frame or brick and frame exteriors. They ranged in size from 2,466 to 2,745 total square feet of living area. Features of the comparables include central air-conditioning and a fireplace. Two of the comparables had a garage. These properties have improvement assessments ranging from \$87,908 to \$90,366 or from \$32.26 to \$36.64 per square foot of living area.

During cross-examination, the board of review, through Shields Township Assessor Jill Landry, testified that based on her 13 years of experience the subject was not considered a ranch. It was properly considered a "bi-level" or "tri-level." She further testified that a true ranch is in a different category. She stated the classification is not important, however, lower levels of a home have a lower cost to build, which affects the assessment. She agreed that the appellants' comparables 3 and 4 included lower levels, however, the basement areas should not have been included in the living area square footage. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing

evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board finds the subject's design more closely resembles a split-level single family dwelling for assessment purposes. The Board gives no weight to the realtor's letter submitted by the appellants because the realtor was not present at the hearing or subject to cross-examination. Further, the Board finds the appellants did not sufficiently refute the subject's living area square footage as shown on the subject's property record card. The board of review's testimony indicated the subject was properly measured using exterior dimensions. The Board finds this is consistent with property valuation practices and is uniform within the standard practices of assessment officials. Therefore, for purposes of this appeal, the Board finds the subject contains 2,793 square feet of living area. The Board finds the appellants' comparable 2 to be dissimilar in design and exterior construction than the subject and is therefore given less weight in the Board's analysis. Further, based on the testimony, the Board finds the appellants' comparable 3 has a corrected improvement assessment of \$38.90 per square foot and comparable 4 has a corrected improvement assessment of \$34.99 per square foot of living area. The Board finds the board of review's comparables and the appellant's comparables 1, 3 and 4 are most similar to the subject property in age, size, design and amenities. These most representative comparables had improvement assessments ranging from \$32.26 to \$36.64 per square foot of living area, which support the subject's improvement assessment of \$31.26 per square foot of living area.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and

convincing evidence and the subject improvement assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 20, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.